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April 21, 2005

VIA OVERNIGHT DELIVERY

Mr. David Waddell
Executive Secretary
Tennessee Regulatory Authority
460 James Robertson Parkway
Nashville, TN 37243-9021
(615) 741-3939

Re: Acceris Communications Corp.
Docket No. 04-00438

Dear Mr. Waddell:

On behalf of Acceris Communications Corp., I hereby respectfully request to withdraw the application in the above-referenced docket.

I have also enclosed an extra copy of this letter to be date stamped and returned to me in the enclosed, self-addressed, postage prepaid envelope.

If you have any questions or if I may provide you with any additional information, please do not hesitate to call me.

Respectfully submitted,


Lance J.M. Steinhart
Attorney for Acceris Communications Corp.

cc: David Silverman